BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.06.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.6525 of 2024
and
W.M.P.(MD) Nos.6104 & 6107 of 2024

Tvl. Sithara Wires,
Rep. by its Proprietorship
Shah Shameem,
No.59, Munichalai Road,
Madurai-625 009. ... Petitioner

Vs.

The State Tax Officer,
Munichalai Road Circle,
Madurai – 625 020. ... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the impugned Assessment Order on the file of the respondent *vide* GSTIN: 33CXYPS8759P1ZU/2017-18 dated 30.12.2023 and quashing the same as illegal and devoid of merits and directing the respondent to redo the assessment proceedings for the Assessment Year 2017-18.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.J.K.Jayaselan
Government Advocate

O R D E R

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent. This Writ Petition is disposed of after dispensing with the counter affidavit of the respondent.

2. It is noticed that the petitioner has challenged impugned Assessment Order dated 30.12.2023 passed by the respondent for the Assessment Year 2017-2018 which preceded the Show Cause Notice in Form DRC-01 dated 25.09.2023 and reply of the petitioner to the Show Cause Notice dated 24.10.2023. In the reply to the Show Cause Notice dated 24.10.2023, the petitioner has requested the respondent for a personal hearing to explain the case in person.

3. The dispute has arisen on account of the mismatch between the auto-populated input tax credit in Form GSTR-2A and the input tax credit availed by the petitioner in the return filed in Form GSTR-3B. It is noticed that the petitioner was not heard by the respondent before the impugned order was passed.

4. Considering the same, the impugned order is set aside and the matter is remitted back to the respondent to pass fresh order on merits and in accordance with law subject to the petitioner depositing 20% of the disputed tax from its Electronic Cash Register, within a period of 30 days from the date of receipt of a copy of this order. If the petitioner deposits the aforesaid 20% of the disputed tax, the respondent shall pass fresh order, within a period of 60 days thereafter. In case the petitioner fails to comply with the above direction, it shall be deemed that the present Writ Petition was dismissed with liberty to the respondent to proceed against the petitioner in accordance with law.

5. In the result, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

25.06.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

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Copy To:
The State Tax Officer,
Munichalai Road Circle,
Madurai – 625 020.

C.SARAVANAN, J.

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